

Exempt Organizations Annual Reporting Requirements – Annual Electronic Notice (Form 990-N) for Small Organizations

The questions below relate to the requirement that small tax-exempt organizations file an annual electronic notice (Form 990-N, sometimes referred to as the *e-Postcard*).

1. Who must file Form 990-N (*e-Postcard*)?

Under the Pension Protection Act of 2006, most small tax-exempt organizations whose [gross receipts](#) are [normally \\$50,000 or less](#) must file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. Before this law was enacted, these small organizations were not required to file annually with the IRS. The first filings were due in 2008 for [tax years](#) ending on or after December 31, 2007.

2. When is the *e-Postcard* due? How often do I need to file?

The *e-Postcard* is due every year by the 15th day of the 5th month after the close of your tax year (usually the same as your accounting period). For example, if your tax year ended on December 31, the *e-Postcard* is due May 15 of the following year. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the *e-Postcard*. However, an organization that fails to file required *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will [automatically lose its tax-exempt status](#). The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

3. Can an organization file an *e-Postcard* for a prior year?

You can file an *e-Postcard* for a prior year through one of our [approved e-file service providers](#). However, you cannot file an *e-Postcard* for a prior year through the link on our site to the filing system. For example, if the organization's tax year ended on December 31, 2009, and you attempt to file your 2009 *e-Postcard* after the close of your 2010 tax year (December 31, 2010), the filing system only will allow you to file for 2010. While there is no penalty for late filing an *e-Postcard*, your tax-exempt status will be automatically revoked if you don't file for three consecutive years. **Note:** The requirement to file Form 990-N is an annual requirement.

4. Are there exceptions to the requirement to file Form 990-N (e-Postcard)?

Yes, exceptions to the filing requirement include organizations that are included in a [group return](#), as well as churches, their integrated auxiliaries, and conventions or associations of churches.

5. What organizations are ineligible to file the e-Postcard?

The following organizations are not eligible to file the *e-Postcard* but must file different forms instead:

- [Private foundations](#) must file [Form 990-PF](#);
- [IRC section 527 \(political\) organizations](#) required to file an [annual exempt organization return](#) must file [Form 990](#) or [Form 990-EZ](#);
- Tax-exempt organizations with annual gross receipts that are normally greater than \$50,000 must file [Form 990](#) or [Form 990-EZ](#); and
- [Section 509\(a\)\(3\) supporting organizations](#) are required to file [Form 990](#) or [Form 990-EZ](#).

6. Is a tax-exempt black lung benefit trust whose annual gross receipts are normally less than \$50,000 required to file the e-Postcard?

Yes. A black lung benefit trust exempt under Internal Revenue Code section 501(c)(21) must file the *e-Postcard* if its gross receipts fall under the [filing threshold](#).

7. Does an organization whose gross receipts are normally \$50,000 or less have to file the e-Postcard if its application for tax exemption is pending?

Yes, but to do so an officer of the organization must first call Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of the *e-Postcard*.

8. Does my organization have to file the e-Postcard if it is a subordinate organization in a group exemption?

If your organization is a subordinate of a parent organization and your organization is included on the parent's group return, you are not required to file the *e-Postcard*. The group return satisfies your reporting requirement. However, if you do not file as part of a group return and your annual [gross receipts](#) are [normally \\$50,000 or less](#), you must file the e-

Postcard. Contact your parent organization if you are not sure if you are included in the group return and do not need to file the *e-Postcard*.

If your parent organization failed to include your organization in the list of subordinates provided to the IRS annually, your organization will not be recognized as part of the group exemption and you will not be able to file the *e-Postcard*. The best way to resolve this is to have the parent organization ask the IRS to update its records by writing to the following address:

Internal Revenue Service
1973 North Rulon White Blvd
Ogden, UT 84404-5402
ATTN: M/S 6273

Your organization will need to allow six weeks for the IRS to update its records before you can file your *e-Postcard*. Your organization should not be concerned if this delay causes your filing to occur after your *e-Postcard* is due because there are no late filing or delinquency penalties associated with the *e-Postcard*. Note, however, that an organization's tax-exempt status is [automatically revoked](#) if it does not satisfy its annual filing requirement for three consecutive years.

9. Is an organization required to file an *e-Postcard* if it was not required to file an application for tax exemption?

Yes, certain organizations do not have to apply for tax exemption but still have an *e-Postcard* filing requirement. If your organization did not file an application for tax exemption because it is a section 501(c)(3) organization whose gross receipts in each taxable year are normally not more than \$5,000 or because it is exempt under another Code section, such as 501(c)(4), an officer of the organization should call Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of the *e-Postcard*.

10. How do I file the *e-Postcard*?

The *e-Postcard* is filed electronically by answering fewer than ten questions in an online form. When you link to the system, you leave the IRS site and file the *e-Postcard* with the IRS through our trusted partner, Urban Institute. If you have trouble linking to the filing system through the IRS website, the URL for the Urban Institute site is <http://epostcard.form990.org>. The form must be completed and filed electronically. There is no paper form.

11. How much does it cost to file the e-Postcard?

Filing the *e-Postcard* is free. To access the filing system, go to our [e-Postcard page](#) and then click on the link under **How To File**. Or go directly to the filing site at <http://epostcard.form990.org>. There is no paper form.

12. Do I need to purchase a computer and software to file the e-Postcard?

No, the IRS has created a simple Internet based process for filing the *e-Postcard*, so organizations do not need to purchase software to file. Organizations that do not have access to a computer can go to places that provide Internet access to the public, such as their local library, to file the *e-Postcard*.

13. Do I need an e-mail address to file the e-Postcard?

Yes, you will need an e-mail address. The system uses the e-mail address to activate your login ID and password and to notify you if your *e-Postcard* was accepted or rejected by the IRS. If rejected, the e-mail will contain instructions on who to contact to resolve the problem.

14. How can I determine what my exempt organization's tax year is?

A tax year is usually 12 consecutive months. There are two kinds of tax years:

- **Calendar Tax Year:** This is a period of 12 consecutive months beginning January 1 and ending December 31; or
- **Fiscal Tax Year:** This is a period of 12 consecutive months ending on the last day of any month except December

Generally, your tax year (or accounting period) can be found in the following documents:

- Your organization's by-laws.
- Your application for federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your tax-exempt status.
- The application, Form SS-4, your organization filed to obtain its employer identification number (EIN).
- A copy of a prior year return, Form 990 or 990-EZ, that you filed with the IRS.

15. Can I file the *e-Postcard* before the close of my tax year?

No, you cannot file the *e-Postcard* until after the end of your tax year.

16. What information do I need to provide on the *e-Postcard*?

The *e-Postcard* is easy to complete. All you need is the following information:

- Organization's legal name –
 - An organization's legal name is the organization's name as it appears in the certificate of incorporation or the organization's application for Federal tax-exempt status, unless a request was previously submitted to the IRS to have the name officially changed.
- Any other names your organization uses – If the organization is known by or uses other names to refer to the organization as a whole (and not to its programs and activities), commonly referred to as Doing-Business-As (DBA) names, they should be listed.
- Organization's mailing address – The mailing address is the current mailing address used by the organization.
- Organization's website address (if you have one).
- Organization's [employer identification number](#) (EIN) –
 - Every tax-exempt organization must have an EIN, sometimes referred to as a Taxpayer Identification Number (TIN), even if it does not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. Your organization would have acquired an EIN by filing a Form SS-4 prior to requesting tax-exemption. The EIN is a 9-digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567).
 - If you do not know your EIN, you may be able to find it on the organization's bank statement, application for Federal tax-exempt status, or prior year return.
 - Please note that the EIN is not your tax-exempt number. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes.
 - If you do not have an EIN, see the [Instructions](#) for Form SS-4 for different ways to apply for an EIN. DO NOT use the EIN of a parent or other organization.
- Name and address of a principal officer of your organization –
 - Usually president, vice president, secretary, or treasurer – often specified in the organization's by-laws.

- Organization's annual tax year –
 - Like any taxpayer, exempt organizations must keep books and reports and file returns based on an annual accounting period called a tax year. A [tax year](#) is usually 12 consecutive months that can be either calendar year or fiscal year and is often specified in the organization's by-laws.
- Answers to the following questions:
 - Are your [gross receipts](#) still [normally \\$50,000 or less](#)?
 - Has your organization terminated or gone out of business?

17. Why do I need to provide this information?

The Pension Protection Act of 2006 added an annual filing requirement for small tax-exempt organizations to ensure that the IRS and potential donors have current information about your organization.

18. Will I get a confirmation that I filed the *e-Postcard*?

Yes, you will receive an email from the filing system indicating whether your *e-Postcard* was accepted or rejected by the IRS. If rejected, the email will tell you who to contact to help resolve the problem. In addition, once you submit the *e-Postcard* to the IRS you can view the **Check Filing Status** page where you can view and print an image of the *e-Postcard* for your records.

19. If my information changes or I make a mistake, can I amend the *e-Postcard* after submitting it to the IRS?

No, you cannot file an amended *e-Postcard*. You can make corrections or update your information when you file your next *e-Postcard* in a subsequent year.

20. How will the public get access to information on the *e-Postcard*?

The public can [view](#) an individual organization's *e-Postcard* or [download](#) the entire data base of electronically filed *e-Postcards* at a disclosure site on the Charities and Non-Profits page of the IRS Web site. To locate the links to the disclosure site, go to www.irs.gov/eo, click on ". . .Form 990-N (*e-Postcard*)" and then scroll down to **Search for *e-Postcards* - Public Disclosure**.

- 21. I received a letter from the IRS about the *e-Postcard*, but I am no longer with the organization and I am unable to forward the letter; what should I do?**

Call Customer Account Services toll-free at 877-829-5500 and explain the situation.

- 22. When my organization attempted to file the *e-Postcard*, it received an error message indicating that the EIN was incorrect. What should we do?**

If you are certain that your EIN was entered correctly, the IRS may not have your organization listed as a tax-exempt organization. This may be because your application for tax exemption is pending or you did not apply for tax exemption. If this is the case, an officer of the organization should contact Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of the *e-Postcard*.

- 23. What should I do if another organization filed an *e-Postcard* using my organization's employer identification number?**

If you cannot file your *e-Postcard* because another organization used your employer identification number (EIN), you must contact IRS Customer Account Services at 1-877-829-5500 (a toll-free number) and explain the situation. In most instances, you will be able to file your *e-Postcard* using your EIN, and IRS will notify the other organization of its error. This situation sometimes occurs when a subordinate organization inadvertently uses the EIN of a related organization or the parent organization.

- 24. Can I file Form 990 or Form 990-EZ instead of the *e-Postcard*?**

Yes, but please note that if you choose to file an annual information return (Form 990 or Form 990-EZ) instead of the *e-Postcard*, you must file a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy the annual filing requirement. Also, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late.

- 25. What happens if I file the *e-Postcard* late?**

The IRS will send you a reminder notice if you do not file your *e-Postcard* on time, but you will not be assessed a penalty for late filing an *e-Postcard*. However, it is critical that you file within the three-year period described in [Failure to File](#) and [Reinstating Exempt Status](#).

26. What happens if I fail to file the *e-Postcard* or Form 990 or Form 990-EZ?

An organization that fails to file the required *e-Postcard* (or information return) for three consecutive tax years will [automatically lose](#) its tax-exempt status. The revocation of an organization's tax-exempt status will not take place until the filing due date of the third year. For example, if your *e-Postcard* is due on May 15, 2009 (for tax year 2008) and you do not file in 2009, 2010 or by the May due date for 2011, you will lose your tax-exempt status effective on the 2011 due date.

27. Can an organization have its tax-exempt status reinstated if it was revoked for failing to file for three consecutive years?

Yes, but you must apply (or reapply) and pay the appropriate user fee to have your tax-exempt status reinstated if it was revoked because you failed to file for three consecutive years. An exemption application is required even if your organization was not originally required to file an application. Reinstatement of exempt status, if the application is approved, will generally be effective the date the application was filed, although reinstatement may be retroactive to the date of revocation if the organization shows that it had reasonable cause for not filing for three consecutive years. Reinstatement of tax-exempt status may be retroactive to the date of revocation if the organization can show that it had reasonable cause for not filing. To apply for tax-exempt status, use [Form 1023](#), *Application for Recognition of Exemption* (if you are a section 501(c)(3) organization) or [Form 1024](#), *Application for Exemption under Section 501(a)* (for other types of tax-exempt organizations).

28. Who should I contact if I'm having trouble with the *e-Postcard* website?

If you experience a problem with the *e-Postcard* filing system, such as a problem logging on to the system, send an email describing the problem to epostcard@urban.org.

29. How can I get the latest information about filing the *e-Postcard* (Form 990-N)?

For the latest information about electronically filing the *e-Postcard*, you can:

- Sign up for Exempt Organization's [EO Update](#), a regular email newsletter that highlights new information posted on the charities pages of irs.gov. To subscribe go to www.irs.gov/eo and click on [EO Newsletter](#)

- Check our website at Tax Information for Charities & Other Non-Profits
- Call our customer service function toll-free at 1-877-829-5500

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